Reply to Office Action of June 19, 2006

## **Amendments to the Abstract of the Disclosure:**

Please delete the Abstract of the Disclosure and replace the following new abstract therefore.

## ABSTRACT OF THE DISCLOSURE

A multi-track magnetoresistive (MR) tape head with precisely-aligned read/write (R/W) track-pairs and a method for fabrication on a monolithic substrate wherein a plurality of tape heads are fabricated from a single substrate wafer by using complete thin-film processing on both sides of the wafer. The recording elements are aligned with readers opposite writers on the other side, providing a method for fabricating a multitrack thin-film magnetoresistive tape head with precisely-aligned [[R/W]] read/write track-pairs fabricated on a monolithic substrate wafer is provided. As used herein, the term monolithic denominates an undivided seamless piece. The wafer is [[built]] fabricated using modified standard thin-film processes for fabricating direct access storage device [[(DASD)]] heads and modified substrate lapping procedures. [[The gapto-gap]] Gap-to-gap separation within each [[R/W]] read/write track-pair is reduced to nearly the thickness of the substrate wafer, which is significantly less than conventional separations known in the art. [[By fabricating]] Fabricating on both sides of the wafer, may enable hundreds or thousands of head elements [[may]] to be aligned in one step of the fabrication process while reducing the number of pieces in the completed head assembly.